EXHIBIT 12

To: rachel lanham <rlanham@gerova.o< th=""><th>com>;lucas mann <l.mann@me.com></l.mann@me.com></th></rlanham@gerova.o<>	com>;lucas mann <l.mann@me.com></l.mann@me.com>
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From: jason@gerova.com

Sent: 2010-04-30 07:46

Subject: Re: Estimates for Tombstones

From: jason@gerova.com

Sent: Friday, April 30, 2010 11:46 AM

To: Rachel Lanham <rlanham@gerova.com>; Lucas Mann <l.mann@me.com>

Subject: Re: Estimates for Tombstones

Add bevan cooney to the fund.com one. So one more. And do three extras on each now that we know that they are relatively inexpensive, and that there is a 500 set upp anyway.

Sent via BlackBerry by AT&T

From: Rachel Lanham <rlanham@gerova.com>

Date: Fri, 30 Apr 2010 15:30:00 -0400

To: Jason<Jason@gerova.com>; l.mann@me.com<l.mann@me.com>

Subject: Estimates for Tombstones

Hey Guys �

The estimates for the tombstones came in. The price per item will not

change even if we get a few more or a few less. The price-point for a further price break would be 50 pieces or more.

The Gerova tombstone is going to be \$89.41 each, and the Fund.com tombstone is going to be \$88.00 each. In addition, there will be a \$525.00 additional charge for both tombstone sets. This will be for screening, machining, typesetting.

Gerova • 17 tombstones (\$1520.00 + \$525.00 = \$2,045.00 grand total)

Joseph J. Bianco, Jason W. Galanis, Lucas Mann, Gary T. Hirst, Jack

Doueck, Richard Rudy, Jonathan Kanterman, Arie Van Roon, Keith Laslop,

Michael Hlavsa

Ted Roth, Byron Roth, Aaron M. Gurewitz, Bob Stevenson, Stuart Sundlun, Angela Ho, Peter Kjaer

FUND.com • 13 tombstones (\$1144.00 + 525.00 = \$1,669.00 grand total)

Greg Webster, Jason W. Galanis, Joseph J. Bianco, Lucas Mann, Albert Hallac, Jeffrey Hallac, Keith Wellner, Matt Jennings, Michael Hlavsa, Ivar Eilertsen, Raul Biancardi, Keith Laslop, Noah Hamman

Please let me know if this seems reasonable and you want to proceed.
Also, please look over the list and let me know for sure if everyone who
is supposed to get one is accounted for.
Rachel Lanham

Email: rlanham@gerova.com <mailto:rachel.lanham@gerova.com>

GEROVA Financial Group, Ltd.

Dir: 212.401.8652 | Mob: 512.825.0039